



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

April 3, 2009

Via U.S. Mail and Facsimile

Ross E. Silvey
President
North American Energy Resources, Inc.
11005 Anderson Mill Road
Austin, Texas 78750

**Re: North American Energy Resources, Inc.
Preliminary Information Statement on Schedule 14C
Filed February 12, 2009
File No. 0-52522**

Dear Mr. Silvey:

We have completed our review of your Preliminary Information Statement and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall
Assistant Director

cc: James Ross (918) 254-2988